

Exhibit P
to the Declaration of Howard N. Feist, III

Congoleum's Prior Insurer Settlements

| INSURER | SETTLEMENT AMOUNT | APPROVAL DATE |
|--|--|-------------------------|
| Liberty Mutual Insurance Company | \$5,624,971.00 (total settlement, \$15,400,000 ¹) | 7/29/2004 |
| AON Corporation | \$75,000.00 | 11/30/2004 |
| Marsh USA, Inc. | \$40,000.00 | 11/30/2004 |
| Certain Underwriters at Lloyd's, London and Equitas Limited, Equitas Reinsurance Limited, Equitas Holdings Limited, Equitas Management Services Limited, and Equitas Policyholders Trust Limited, as amended | \$19,950,000.00 | 12/03/2007 (amended) |
| Federal Insurance Company, as amended | \$2,100,000.00 | 03/12/2007 (amended) |
| Mt. McKinley Insurance Company and Everest Reinsurance Company, as amended | \$21,500,000.00 | 02/19/2008 (amended) |
| Harper Insurance Limited | \$1,375,000.00 | 04/04/2006 |
| Century Indemnity Company | \$16,950,000.00 | 9/20/2006 |
| Fireman's Fund Insurance Company | \$5,000,000.00 | 9/25/2006 |
| Protective National Insurance Company of Omaha | \$3,000,000.00 ² | 03/25/2008 |
| TOTAL: | \$75,614,971.00 | |

¹ On 07/18/2005 and 09/26/2006, the Bankruptcy Court approved two distributions from the Liberty Mutual Insurance Company settlement proceeds to Congoleum totaling \$9,775,029.00 for reimbursement of prior defense and indemnity payments Congoleum had incurred in connection with asbestos claims.

² This amount reflects Congoleum's allowed claim with respect to the liquidation of Protective National Insurance Company of Omaha.